

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JULY 2021  
FOR  
THE RETREAT ANIMAL RESCUE

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

THE RETREAT ANIMAL RESCUE

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JULY 2021

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	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13

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# THE RETREAT ANIMAL RESCUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2021

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The trustees present their report with the financial statements of the charity for the year ended 31st July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and activities for the public benefit

The objects of the charity are to operate as a sanctuary for unwanted and abandoned animals. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

During the year, as a result of the Corona Virus Pandemic, the farm was closed to the public for part of the the year, but continued to operate as a sanctuary for unwanted and abandoned animals. The trustees feel that the charity is a going concern and will continue for at least the next twelve months because of the tremendous dedicated support from the public and supporters.

### FINANCIAL REVIEW

#### Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are free reserves of the charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs.

At 31 July 2021, the charity had unrestricted reserves of £260,645 (2020: £237,708). This includes £90,176 (2020: £107,976) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves of £170,469 (2020: £129,732) to cover future running costs of the charity.

### FUTURE PLANS

The trustees will continue its policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The charity will also be opening its own veterinary area on the premises, with certain local vets volunteering their time there

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, dated 14 April 2004, a deed of trust and constitutes an unincorporated charity.

#### Induction and training of new trustees

We look within our volunteers and supporters to help find new trustees. New trustees are given support to learn the layout of the centre, introduced to staff, volunteers and the animals. New trustees also get time to shadow existing trustees and the chance to attend staff/ fundraising meetings. Depending on amount of voluntary hours they can commit to the working of the sanctuary office and record keeping systems are available to learn.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1105654

Principal address  
Brickyard Farm  
Ashford Road  
High Halden  
Ashford  
Kent  
TN26 3LJ

THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST JULY 2021

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Trustees

N R Davies (resigned 27/11/2020)

I H Thompson

Ms L Y Thompson

Ms K V M Foster (resigned 27/11/2020)

Ms M Pierce

Ms A Elliott

Dr C Robinson

Independent Examiner

Miss Samantha Whiting FCA

Institute of Chartered Accountants in England and Wales

Gibbons Mannington & Phipps LLP

Chartered Accountants

82 High Street

Tenterden

Kent

TN30 6JG

Solicitors

Bishop Akers & Co

Haven House

193 Swanley Lane

Swanley

BR8 7LA

Approved by order of the board of trustees on 27th May 2022 and signed on its behalf by:

Ms A Elliott - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE RETREAT ANIMAL RESCUE

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Independent examiner's report to the trustees of The Retreat Animal Rescue

I report to the charity trustees on my examination of the accounts of The Retreat Animal Rescue (the Trust) for the year ended 31st July 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miss Samantha Whiting FCA  
Institute of Chartered Accountants in England and Wales  
Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

30th May 2022

THE RETREAT ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST JULY 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		248,434	10,000	258,434	158,354
Charitable activities					
Animal Rescue		-	-	-	25,000
Other trading activities	3	40,460	-	40,460	24,870
Total		288,894	10,000	298,894	208,224
EXPENDITURE ON					
Raising funds	4	54	-	54	8,257
Charitable activities	5				
Animal Rescue		265,903	6,960	272,863	229,437
Total		265,957	6,960	272,917	237,694
NET INCOME/(EXPENDITURE)		22,937	3,040	25,977	(29,470)
RECONCILIATION OF FUNDS					
Total funds brought forward		237,708	-	237,708	267,178
TOTAL FUNDS CARRIED FORWARD		260,645	3,040	263,685	237,708

The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

BALANCE SHEET  
31ST JULY 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	107,773	-	107,773	101,652
CURRENT ASSETS					
Debtors: amounts falling due within one year	11	17,800	-	17,800	17,800
Debtors: amounts falling due after more than one year	11	72,376	-	72,376	90,176
Cash at bank and in hand		72,146	3,040	75,186	39,756
		<u>162,322</u>	<u>3,040</u>	<u>165,362</u>	<u>147,732</u>
CREDITORS					
Amounts falling due within one year	12	(9,450)	-	(9,450)	(11,676)
NET CURRENT ASSETS		<u>152,872</u>	<u>3,040</u>	<u>155,912</u>	<u>136,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>260,645</u>	<u>3,040</u>	<u>263,685</u>	<u>237,708</u>
NET ASSETS		<u>260,645</u>	<u>3,040</u>	<u>263,685</u>	<u>237,708</u>
FUNDS	14				
Unrestricted funds				260,645	237,708
Restricted funds				3,040	-
TOTAL FUNDS				<u>263,685</u>	<u>237,708</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th May 2022 and were signed on its behalf by:

A Elliott - Trustee

I H Thompson - Trustee

1. STATUTORY INFORMATION

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The charity's registered number and business address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over twenty five years
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



## 2. ACCOUNTING POLICIES - continued

## Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

## 3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	7,820	-
Shop income	6,008	-
Cafe income	10,527	18,495
Rent received	16,105	6,375
	<u>40,460</u>	<u>24,870</u>

## 4. RAISING FUNDS

## Other trading activities

	2021 £	2020 £
Events and activities	<u>54</u>	<u>8,257</u>

## 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Animal Rescue	<u>247,662</u>	<u>25,201</u>	<u>272,863</u>

## 6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Animal Rescue	<u>20</u>	<u>25,181</u>	<u>25,201</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JULY 2021

## 6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021 Animal Rescue £	2020 Total activities £
Bank charges	20	-
Accountancy	2,997	2,000
Independent examination	1,000	1,000
Legal and professional	21,184	10,057
	<u>25,201</u>	<u>13,057</u>

## 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2021 nor for the year ended 31st July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2021 nor for the year ended 31st July 2020.

## 8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	51,156	46,642
Other pension costs	547	628
	<u>51,703</u>	<u>47,270</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Retreat operations	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	158,354	-	158,354
Charitable activities			
Animal Rescue	25,000	-	25,000
Other trading activities	24,870	-	24,870
Total	208,224	-	208,224
<b>EXPENDITURE ON</b>			
Raising funds	8,257	-	8,257
Charitable activities			
Animal Rescue	229,437	-	229,437

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	237,694	-	237,694
NET INCOME/(EXPENDITURE)	(29,470)	-	(29,470)
RECONCILIATION OF FUNDS			
Total funds brought forward	267,178	-	267,178
TOTAL FUNDS CARRIED FORWARD	237,708	-	237,708

## 10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st August 2020	129,394	4,287	7,244
Additions	-	14,175	5,450
At 31st July 2021	129,394	18,462	12,694
DEPRECIATION			
At 1st August 2020	31,369	4,287	4,883
Charge for year	6,470	3,544	3,173
At 31st July 2021	37,839	7,831	8,056
NET BOOK VALUE			
At 31st July 2021	91,555	10,631	4,638
At 31st July 2020	98,025	-	2,361

## 10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st August 2020	3,000	388	144,313
Additions	-	-	19,625
At 31st July 2021	3,000	388	163,938
DEPRECIATION			
At 1st August 2020	1,734	388	42,661
Charge for year	317	-	13,504
At 31st July 2021	2,051	388	56,165
NET BOOK VALUE			
At 31st July 2021	949	-	107,773
At 31st July 2020	1,266	-	101,652

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	17,800	17,800

Debtors over one year represents rent paid in advance.

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	5,587	7,794
Other creditors	3,863	3,882
	9,450	11,676

## 13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
In more than five years	245,000	245,000

The lease commitment is for the property at Brickyard Fram, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

## 14. MOVEMENT IN FUNDS

	At 1/8/20 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	129,732	40,737	170,469
Brickyard Farm lease	107,976	(17,800)	90,176
	<u>237,708</u>	<u>22,937</u>	<u>260,645</u>
Restricted funds			
Hard standing car park	-	3,040	3,040
	<u>-</u>	<u>3,040</u>	<u>3,040</u>
TOTAL FUNDS	<u>237,708</u>	<u>25,977</u>	<u>263,685</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,894	(248,157)	40,737
Brickyard Farm lease	-	(17,800)	(17,800)
	<u>288,894</u>	<u>(265,957)</u>	<u>22,937</u>
Restricted funds			
Hard standing car park	10,000	(6,960)	3,040
	<u>10,000</u>	<u>(6,960)</u>	<u>3,040</u>
TOTAL FUNDS	<u>298,894</u>	<u>(272,917)</u>	<u>25,977</u>

Comparatives for movement in funds

	At 1/8/19 £	Net movement in funds £	At 31/7/20 £
Unrestricted funds			
General fund	141,402	(11,670)	129,732
Brickyard Farm lease	125,776	(17,800)	107,976
	<u>267,178</u>	<u>(29,470)</u>	<u>237,708</u>
TOTAL FUNDS	<u>267,178</u>	<u>(29,470)</u>	<u>237,708</u>

## 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,224	(219,894)	(11,670)
Brickyard Farm lease	-	(17,800)	(17,800)
	<u>208,224</u>	<u>(237,694)</u>	<u>(29,470)</u>
TOTAL FUNDS	<u>208,224</u>	<u>(237,694)</u>	<u>(29,470)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/19 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	141,402	29,067	170,469
Brickyard Farm lease	125,776	(35,600)	90,176
	<u>267,178</u>	<u>(6,533)</u>	<u>260,645</u>
Restricted funds			
Hard standing car park	-	3,040	3,040
	<u>-</u>	<u>3,040</u>	<u>3,040</u>
TOTAL FUNDS	<u>267,178</u>	<u>(3,493)</u>	<u>263,685</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	497,118	(468,051)	29,067
Brickyard Farm lease	-	(35,600)	(35,600)
	<u>497,118</u>	<u>(503,651)</u>	<u>(6,533)</u>
Restricted funds			
Hard standing car park	10,000	(6,960)	3,040
	<u>10,000</u>	<u>(6,960)</u>	<u>3,040</u>
TOTAL FUNDS	<u>507,118</u>	<u>(510,611)</u>	<u>(3,493)</u>

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

15. RELATED PARTY DISCLOSURES

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm. The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.